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Balanced Scorecard Utilisation and Employee Motivation in the Consumers Goods Sector of Listed Nigerian Companies

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Abstract

Employee is a leading variable in organisational performance, that is; well-motivated employees are more productive and treat customers well; and satisfied customers will ultimately make repeat purchases, leading to better organisational performance. To test this assertion, the study, using sixty managers/directors drawn from the consumer goods sector of companies quoted in the Nigerian Stock Exchange, found a significant association between the utilisation of balanced scorecards in those companies and eight measures of employee motivation. The study recommended top management pay closer attention to metrics such as training, information systems, employee performance measurement and feedback system to ensure the gains of the scorecard materialise and facilitate improvement corporate performance.

Keywords: Balanced Scorecard Utilisation, Employee Motivation, Consumers Goods Sector

Introduction

Achieving profitability in business has always been a necessary requirement for survival, growth and expansion. Managers of organisations are tasked with the responsibilities of ensuring success of operations within their areas of control. This demand requires strategic plans by the managers and use of appropriate performance measurement techniques or tools to enable organisations achieve set goals. Organisations have their mission and vision and use different strategies in ensuring the achievement of these in such a way that will be appropriate to both the management as well as the present and potential customers of such organisations. Many organisations use financial perspective to measure performance. The limitations of the financial measures led to the development of the balanced scorecard which incorporates both the financial and non-financial measures of performance. The non-financial criteria are an important measurement systems and using hybrid (both financial and non-financial) measures lead to superior results (Kairu, Wafula, Okaka, Odera & Akerele, 2013).

The balanced scorecard was developed by Kaplan and Norton in 1992 as a performance measurement framework that adds strategic non-financial performance measures to the traditional financial metrics to give managers and executives a clearer and holistic view of organisational performance. The balanced scorecard has evolved from its earlier use as a simple performance measurement framework into a full strategic planning and management system. Developing a world class performance measurement system hinges on a clear understanding of a firm’s competitive strategy, operational goals and a definitive statement of the employees’ competencies and behaviors required to achieve the firm’s objective as well as developing well-structured internal business processes.

Manufacturing companies listed on the Nigerian Stock Exchange need to measure and monitor their performance from time to time, because they depend on scarce resources and need to make economic decisions on how best to employ these resources. The balanced scorecard has four perspectives: financial, customer, internal business and learning and growth perspectives. The main objective of this study is to assess the perception of managers on how the utilisation of balanced scorecard affect employee motivation.

Concept of Balanced Scorecard

The use of purely financial measures motivated managers to focus excessively on cost reduction and profit maximization measures, ignoring other important variables which are necessary to excel in the global competitive environment. According to Atarere and Oroka (2012), Parker (1979) was the first to voice the idea of a balanced view between financial and non-financial measures in assessing the performance of organisations. Parker (1979) however, did not articulate how his view could be translated into concrete useable tools for management. Kaplan and Norton in 1992, set in motion the Balance Scorecard approach which successfully enunciated Parker’s point. Between 1993 and 2001 the Balanced Scorecard was subjected to several changes, as it was tested out in companies in America, and became a strategic management system. According to Kaplan and Norton (1992), an effective strategic learning process requires a shared strategic framework that communicates the strategy and allows all participants to see how their individual activities contribute to achieving the overall strategy.

The balanced scorecard recognises that management must consider both financial performance measures (which tend to measure the results of actions already taken—lag indicators) and operational performance measures (which tend to drive future performance, also known as lead indicators) when judging the performance of a company and its subunits. These measures should be linked with the company's goals and its strategy for their achievement. The balanced scorecard represents a major shift in corporate performance measurement.

According to Chaudron (2003), the Balanced Scorecard is a way of measuring organisational, business unit or departmental success, balancing long-term and short-term actions, balancing the following different measures of success: Financial, Customer, Internal Operations, Human Resource Systems and Development (learning and growth), tying the firm's strategy to measures of action. It is a strategic management technique for communicating and evaluating the achievement of the mission and strategy of the organization (Kaplan & Norton, 1992). Much of the success of the scorecard depends on how the measures are agreed, the way they are implemented and how they are acted upon (Bourne 2002).

Virtanen (2009) also sees Balanced Scorecard model as a management system that enables organisations to clarify their vision and strategy and translate them into action. When fully deployed, the Balanced Scorecard model transforms strategic planning from an academic exercise into the nerve centre of an enterprise. Kaplan (2010) noted that the Balanced Scorecard was not original for advocating that nonfinancial measures be used to motivate, measure, and evaluate company performance rather Balanced Scorecard has its link to the performance measurement systems of General Electric that considers financial and nonfinancial variables in corporate performance measurements. Also, in the use of the word 'Scorecard', Kaplan (2010) states that Herb Simon and his colleagues at the Graduate School of Industrial Administration, Carnegie-Mellon University, first used the word 'Scorecard' in their quest to identify the several purposes for accounting information in organisations.

The Learning and Growth Perspective and Employee Motivation Measure

This perspective looks at how an employee of an organisation learns and grow to improve the performance of the organisation. According to Kairu *et al*. (2013) and Gekonge (2005) the learning and growth perspective examines the abilities of employees (skills, talents, knowledge and training), the quality of information systems (systems, databases and networks) and the effects of organisational alignment (culture, leadership, alignment and teamwork), in supporting the accomplishment of organisational objectives. Processes will only succeed if adequately skilled and motivated employees are supplied with accurate and timely information and led by effective leadership. These processes will lead to production and delivery of quality products and services, and subsequently, positive financial performance.

This perspective is related to the employees of the organisation, and it measures the extent to which the organisation exerts efforts to provide its employees with opportunities to grow and learn in their domain. Kaplan and Norton (1992) acknowledged that the learning and growth measures are the most difficult to select, therefore, they suggested the following measures as examples: employee empowerment, employee motivation, employee capabilities, and information systems capabilities (Al-Najjar & Kalaf, 2012). Atarere and Oroka (2012) were of the view that the learning and growth perspective ensures that an organisation will continue to have loyal and satisfied customers in the future and continue to make excellent use of its resources if employees are motivated. The organisation and its employees must therefore keep learning and developing. Hence, capabilities that an organisation need to create long term growth and improvement should be encouraged. Kaplan and Norton (1992) identified three major enabling factors for this perspective to be:

i. Increasing Employee's Capabilities: The focus is to ensure that every employee is equipped deliver a service that would put the company in the most advantageous position. Strategic measure that can be taken to increase employee capabilities include - constant training of staff to master existing ways of doing the job as well as adopting new ways, and making staff attend internal and external workshops and seminars on new trends relating to the job and industry.

ii. Increase Motivation, Empowerment and Alignment: The focus is to take individual goals into consideration when formulating organisational goals to bring these in alignment. Strategic measures that can be taken include - training existing staff to acquire new knowledge of the job rather than replace them with new staff, and welcoming individual suggestions on ways to improve existing products/processes or develop newer and better ones.

iii. Information Technology: This focus is on the information system within an organisation giving appropriate and timely information to staff as well as being current with new developments in the information cycle.

Etim and Agara (2011), observed that learning and growth perspective consider the flexibility of a firm and its adaptability to change in the business environment, how fast new technology is deployed to counteract change in business environment, total firm capabilities and innovativeness. Kaplan and Norton (1992) opined that a company innovative ability, learning and improvement skills is tied directly to the company's value and growth. Wood and Sangster (2002) believe this perspective identifies the human relations, technological and general systems infrastructure that the organisation must develop if it is to achieve long-term growth and organisational improvement. Appropriate measures would include those relating to the level of relevant employee skills, how up to date the organisations information technology systems and programs are, and the ability of the organisations' system architecture to provide the information in efficient, timely and cost effective ways. One of the key aspects in this perspective is appropriate and timely development of people and systems and development of measures to monitor and confirm that this is being done. They suggest these examples of possible measures: Increase level of spending per head on employee training, reduced employee absenteeism rate, reduced staff turnover rate, increased range of products, increased proportion of new product sales as a proportion of total sales, greater reporting flexibility in the information system, increase in the range of information available on demand from the information system. This perspective is all about employees and their various motivation measures.

Balanced Scorecard and Performance Measurement Relationship

Kairu *et al.* (2013) citing Gekonge (2005) sees performance measurement as a process of assessing progress towards achieving predetermined goals, including information on the efficiency with which resources are transformed into goods and services (outputs). The quality of those outputs (how well they are delivered to clients and the extent to which clients are satisfied) and outcomes (the results of a program activity compared to its intended purpose), and the effectiveness of operations in terms of their contributions to program objectives. Kinny and Raiborn (2011) suggested that for performance measures to be fair, people must first possess or obtain the appropriate skills for their jobs. Given job competence, people must then be provided the necessary tools (equipment, resources, information, and authority) to perform their jobs in a manner consistent with the measurement process. If the appropriate support is unavailable, superiors cannot presume that subordinates will be able to reach their objectives. In decentralised firms, there may be little opportunity to directly observe subordinates' actions and managers must make evaluations based on the outcomes that are captured by performance measures. The performance measures selected should – be associated with the subunit mission; reflect fairly and completely the subunit manager's performance; and measure performance dimensions that are under the subunit manager's control.

To evaluate performance, benchmarks are established as reference points for performance measures. Benchmarks can be monetary (such as standard costs or budget appropriation amounts) or non-monetary (such as zero defects or other organisation's market share). Each performance objective should be supported by at least one measure that will indicate an organisation's performance against that objective. Measures must be precisely defined, including the population to be measured, the method of measurement, the data source, and the time period for the measurement. Measurements are to be written as mathematical formulae, wherever possible.

According to Yansheng and Longyi (2009) the balanced scorecard (BSC) model showed the great vitality since it appeared. It can effectively help enterprises give solution on two major problems: performance evaluation and the implementation of the strategy. Kairu *et al*. (2013) cited Abernathy (2001), opined that the typical employee does not understand the organisation's strategy and consequently fails to focus on the right things; does not know his or her personal role in accomplishing the strategy and as a result does what is required, not what is needed. In addition, employees in many organisations pursue personal rather than organisational goals because of disharmony between employee and organisational strategies and goals and because of existing reward structures that focus on individual or sub-unit achievements rather than the achievement of corporate goals. In such a corporate environment, organisational sub-optimization is the result of sub-organisational optimization. Kairu *et al.* (2013) suggested that the Balanced Scorecard can help remedy this situation because it requires organisations to engage in several beneficial activities.

According to Kaplan and Norton (1992), interest among both academics and practitioners in performance measurement systems as a tool for delivering strategic objectives is now well established in the management literature and that performance measurement incorporating non-financial measures has been a topic of great interest throughout most of the 1990s. This is because non-financial measures overcome the limitations of financial performance measures alone. “Soft” measures, such as employee satisfaction and commitment, are coming to the fore as protagonists of the business performance measurement revolution urge organisations to complement their traditional financial focus with softer data. In addition, while traditional financial measures report on what happened during the last period without indicating how managers can improve performance in the next, the scorecard functions as the cornerstone of the organisation’s current and future success (Kaplan & Norton, 1996). The four perspectives of the scorecard permit a balance between short-term and long-term objectives, between desired outcomes and the performance drivers of those outcomes, and between the objective measures and softer, more subjective measures. While the multiplicity of measures on a balanced scorecard seems confusing, properly constructed scorecards contain a unity of purpose since all the measures are directed towards achieving an integrated strategy. Currently, the Balanced Scorecard is a powerful and widely accepted framework for defining performance measures and communicating objectives and vision to the organisation. The measures that make up a scorecard do not exist in isolation from each other. They relate to a set of objectives that are themselves linked, the final link usually relating to financial outcomes of one form or another. Measures in this context can be used to communicate strategy, not simply control operations.

Benefits of Balanced Scorecard Utilisation

There are many benefits derivable from the adoption of balanced scorecard as a performance measurement technique. Some of these benefits are discussed below as reviewed in various literatures. Etim and Agara (2011), states that balanced scorecard as a strategic management system that considers both tangible (financial indices) and the intangible (non-financial) indices has been said to be capable of enforcing the achievement of corporate strategies. There are causal relationships between the performance of the organisation and the effective management of the dynamics of the four perspectives (Kaplan & Norton, 2006). The implementation of BSC would result in improved operational performance, increased profit, improved communication among staff, improved long and short term planning process, and better management of intangibles including capabilities and human capital. Also, adoption of BSC influences the allocation of resources, the reward for performance, support innovation and position the organisation competitively to function effectively and efficiently in a competitive environment. BSC is said also to help managers to understand the numerous interrelationships and causal effects of internal and external factors that affect the firm in order to manage their operations much more optimally (Huang, 2009).

The model is also capable of linking the measures to the reward system of organisations, thereby assisting in promoting hard work among staff (Kaplan & Norton, 1996). Further, Behery (2005), Woodley (2006) and Wongkaew (2007) in their individual case studies on the translation to Balanced Scorecard in organisations observe that BSC, if well implemented, is a potent model capable of enhancing the performance of the company and does also have the capabilities of adaptation in different cultural settings. Wood and Sangster (2002:651-652) identified the following number of benefits for organisations that adopted the balanced scorecard.

i. It provides the organisation with a strategic management system that clarifies and encourages consensus about organisational vision and strategy; communicates strategy, objectives, drives and measures of performance, facilitates the linking of strategic objectives to budget, facilitates strategic reviews, especially periodic but also ad hoc, facilitates the identification and promotion of new strategic initiatives, and facilitates fine-tuning and amendments of strategy in the light of performance. In effect, the balanced scorecard provides management with a tool to focus strategy and move the organisation in a co-ordinated and transparent manner towards the achievement of its objectives.

ii. It facilitates an understanding of how organisational participants can contribute to the strategic success of the organisation. By making it clear what items are important indicators of success, people become aware of what actually leads to the organisation achieving its objectives. They then know which aspects of their work are vital and know that to focus upon them will be beneficial to the organisation. Previously, they would have had to choose to focus upon one or more of a range of alternative activities, many of which may have made no worthwhile contribution to the achievement of the organisational goals.

iii. It guides the transformation of the organisation's vision and strategy into a set of performance measures. The chain of development of the balanced scorecard is quite straight forward. First, the organisation's mission must be established, then its strategy to pursue its mission, then the objectives that will underpin its strategy, and then output measures must be defined so that performance can be assessed and the performance measures (or drivers) established so that it can be seen whether the organisation is moving in the right direction. By creating and providing such a framework to management, the balanced scorecard approach supports the organisation's move towards a greater and more consistent performance that is in line with the organisation's objectives and strategy.

According to Prosatis (2010) recognizing some of the weaknesses and vagueness of previous management approaches, the balanced scorecard approach provides a clear prescription as to what companies should measure in order to 'balance' the financial perspective. Traditional performance measurement, focusing on external accounting data, is obsolete and something more is needed to provide the information age enterprises with efficient planning tools. Among the long list of benefits of applying Balanced Scorecard, these are the most significant: strategic initiatives that follow "best practices" methodologies cascade through the entire organisation, increased creativity and unexpected ideas. The Balanced Scorecard helps align key performance measures with strategy at all levels of an organisation. The Balanced Scorecard provides management with a comprehensive picture of business operations. The method facilitates communication and understanding of business goals and strategies at all levels of an organisation, maximised cooperation. Team members are focused on helping one another to succeed and also usable results - transforms strategy into action and desired behaviors.

The Balanced Scorecard concept provides strategic feedback and learning, a cross organisational team, more open channels of communications, enthusiastic people, initiatives are continually measured and evaluated against industry standards. The Balanced Scorecard helps reduce the vast amount of information the company IT systems process into essentials, unique competitive advantage, reduced time-frames, improved decisions and better solutions and improved Processes. Many organisations have difficulty establishing mechanisms that translate strategic vision into concrete goals and actions. This means every single business, public service, project, or simply any kind of prolonged group effort, can benefit from the power of the Balanced Scorecard.

To best capture the competitive and strategic value of their information storehouses, top-level managers must abandon the belief that the traditional business intelligence offers adequate enterprise analysis. Rather, it is vital for managers to expand their analysis perspective to include business performance management capabilities. For instance, enterprise Business Performance Management is the process of measuring and analyzing key performance indicators in order to manage internal business processes. Such strategic management yields efficiency improvements so that organisations are empowered to achieve both their strategic and tactical objectives. Today's enterprise can scarcely afford not to meet this challenge. Strategic learning and linking of measures are key points. It delivers information to managers for guiding their decisions, but these are self-assessments, not customer requirements or compliance data. This methodology offers senior managers, operational managers, consultants and business academics a comprehensive view of business strategy. Reflections on the relations between the balanced scorecard and other areas such as Total Quality Management (TQM), information systems and intellectual capital and knowledge management will give a more complete understanding of new forms of control. Related areas of interest include performance measures, management control, business strategy, strategy development, strategic planning and implementation, and quality management.

The Balanced Scorecard provides an effective way of communicating priorities to all levels of organisation, and then all employees can see and understand how their work is related to the business and its success as a whole. Using the balanced scorecard to handle strategies can lead to fundamentally different project management in several respects. The methodology builds on some key concepts of previous management ideas such as double-loop learning and Deming's TQM, including customer-defined quality, continuous improvement, employee empowerment, and measurement-based management and feedback. The Balanced Scorecard management system is not just another project - it is a continuous cyclical management process, it has neither beginning nor end. Its task is not directly concerned about the mission of the organisation, but rather with internal processes (diagnostic measures) and external outcomes (strategic measures). The system's control is based on performance metrics that are tracked continuously over time to look for trends, best and worst practices, and areas for improvement. The concept of the Balanced Scorecard supports strategic planning and implementation by federating the actions of all parts of an organisation around a common understanding of its goals, and by facilitating the assessment and upgrade of strategy. When fully deployed, the Balanced Scorecard transforms strategic planning from an academic exercise into the nerve center of an enterprise.

Methodology

The Study Area

This study was carried out in Nigeria. Nigeria is in Western part of Africa sharing geographical border with Chad and Cameroun in the East, Niger in the North, Republic of Benin in the West and the Atlantic Ocean in the South. It has 36 states divided into six (6) geopolitical zones with a Federal Capital Territory (FCT) Abuja. Nigeria's population is over 160 million and it is one of the fastest growing economies in Africa. Nigeria has about 200 listed companies on the stock exchange as at December 2014 divided among different sectors of the economy. The study focuses on the 29 companies in the consumer goods sector listed on Nigerian Stock Exchange (NSE) as at December 2014.

For this study, the data were obtained from primary sources. The primary data were collected through questionnaire administration among five selected respondents of the selected companies. The justification for choosing primary source is to be able to obtain first-hand information directly from the target respondents of the selected companies which are relevant to the study's topic as used in Ghassan (2011). The target respondents are the managers/directors of the various units or departments of the selected companies.

10 companies were selected from the 29 companies operating in the consumer goods sector using simple random sampling. This is because taking the whole sector was considered too large by the study in terms of their geographical location. In choosing respondents in the selected companies for questionnaire administration, the study considered and purposively selected eighty (80), that is, eight respondents per company. Respondents comprise of managers and directors responsible for performance measurement within their respective units or departments. The eight (8) respondents selected purposively from each company include one (1) manager/director of finance/accounts, two (2) managers/directors of sales/marketing, one (1) manager/director of planning, two (2) managers/directors of human resource/personnel departments and two (2) other managers/directors. The study employed this method because of the similarities it found in the organogram of the target organization. To maintain confidentiality, alphabets were used in lieu of company names.

Table 3.01 Sampling frame

Company	**Number of Managers/Directors**	**Sample size**	**%**
A	15	8	0.53
B	16	8	0.50
C	15	8	0.53
D	14	8	0.57
E	14	8	0.57
F	16	8	0.50
G	14	8	0.57
H	16	8	0.50
I	15	8	0.53
J	15	8	0.53
TOTAL	**150**	**80**	**53**

Source: Field survey, 2015

The questionnaires were adopted from a study conducted by Alao (2013) and Ghassan (2011) but modified to suit the objective of the study. The questionnaires were delivered physically and retrieved later by research assistants. To ensure the validity and reliability of the instrument, a pilot test was conducted by distributing the questionnaire to thirty qualified accountants and a Cronbach's alpha test was conducted using SPSS and the significant value of the reliability statistics was 0.996.

This research analysed the data obtained using a descriptive analysis (simple percentage) and a parametric test (one–way Analysis of Variance (ANOVA) at 0.05 level of significance). ANOVA is a robust statistical tool that can be used to test variability of responses among different groups of respondents. Statistical Package for Social Sciences (SPSS) version 16.0 was used to process the analysis as it handles complex statistical procedure and is considered the most widely accepted package in social science research (Pallant, 2005).

Data Presentation and Analysis

The response rate was 75% and this was considered sufficient for a study of this nature as low as 33% have been accepted in studies of this nature (Sumkaew, Liu, & McLaren, 2012).

Table 1: Response Rate

Respondent Companies	Issued	Retrieved	Percentage of Retrieved
A	8	6	10
B	8	7	11.7
C	8	5	8.3
D	8	6	10
E	8	7	11.7
F	8	5	8.3
G	8	4	6.6
H	8	8	13.3
I	8	6	10
J	8	6	10
Total	80	60	100

Source: Field Survey, 2015

Table 4.08 presents respondents' responses on the effect utilising balanced scorecard on employees' motivation. A total of one hundred and seventy-eight (178) responses representing thirty-seven percent (37%) selected strongly agree on the balance scorecard utilization effect on the eight employee motivation items. Two hundred and eight (208) responses, representing forty-three percent (43%), agree on the balanced scorecard utilization effect on the eight employee motivation statements. Seventy-seven (77) responses, representing sixteen (16%) neither agreed nor disagreed with the effect of balanced scorecard utilization on the eight measures of employee motivation. Fifteen (15) responses, representing three percent (3%) did not support the view that the utilization of the balance scorecard had any influence on the measures of employee motivation. Only two (2) responses representing less than one percent (0.41%) strongly disagreed with the effect of balance scorecard utilization on the eight employees' motivation measures. It can be inferred that majority of the respondents reported there was certainly some influence of the utilisation of balance scorecards on various measures of employee motivation.

Table 2: Perceived Relationship of BSC with Employees Motivation Measure

Perceived Balance Scorecard Utilisation Effect on	1	2	3	4	5	**Total**
Human capital development	33	22	03	02	00	**60**
Quality of decision-making	17	32	11	00	00	**60**
Incentive systems	19	27	12	02	00	**60**
Employee motivation	18	32	10	00	00	**60**
Employee training.	22	25	10	03	00	**60**
Skill evaluation and acquisition	24	28	08	00	00	**60**
Employees undergo training to gain valuable new skills.	24	19	14	03	00	**60**
Organizational citizenship behavior	21	23	09	05	02	**60**
Total	**178**	**208**	**77**	**15**	**02**	**480**
Mean Average	**22.24**	**26**	**9.62**	**1.87**	**0.24**	**60**
%	**37.08**	**43.33**	**16.04**	**3.12**	**0.41**	**100**

Source: Field survey, 2015

Table 3: ANOVA Table

Source of variation	SS	df	MS	F	P-value	F crit
Between Groups	4378.25	4	1094.563	88.73118	0.0000	2.641465
Within Groups	431.75	35	12.33571			
Total	4810	39				

Source: SPSS version 16.0

The above ANOVA summary table shows the result of the variation of response among the various respondents. One way ANOVA between groups measure considered the effect of BSC utilisation on employee motivation by assigning Strongly Agree, Agree, Neither Agree nor Disagree, Disagree and Strongly Disagree on employee motivation metrics. The computed F-value is 88.73 whereas the critical table value at $F_{4, 35}$ is 2.64. The p-value of 0.000 indicates that there is statistically significant association between perceived balanced scorecard utilisation and employee motivation measures in the consumer service sector among companies quoted in the Nigerian Stock market at $p<0.05$. Since the computed value is greater than the critical table value, the null hypothesis that there is no significant relationship between the utilisation of balanced scorecard and employee motivation, is rejected. The alternative hypothesis is accepted for this set of data.

This is in line with the findings of Kaplan and Norton (2001) and Horngreen and Foster (2003): that there has to be congruency in the performance of the key functions such as the sales and customer services.

The study also showed that perceived balanced scorecard utilisation has significant effect on employee motivation in Nigerian companies with $p<0.05$. This finding is consistent with Alao (2013), who found that measurement of employee performance is made possible with the use of the balanced scorecard and that the benefit of using the balanced scorecard appraisal system is beneficial to employees as it encourages improved performance without external challenge, it equally benefits the organisation as employee performance translates to higher quality of work output, prompt customer servicing, enhanced image making and retaining the patronage and interest of customers. This confirmed the achievement of the fourth objective, which is to examine the perceived level of utilisation of BSC on employee motivation measures.

It is believed that profitability is a necessary requirement for survival, growth and expansion of any form of business organisation. Consequently, managers of organisations are tasked with the responsibilities of ensuring success of operations within their areas, department or unit of control. The balanced scorecard was developed as a performance measurement framework that adds strategic non-financial Performance measures to the financial metrics to give managers and executives clearer and holistic view of organisational performance. This motivated the study which assessed the perception of managers on the utilisation of balanced scorecard on employee motivation among 10 selected consumer service companies that are listed on the Nigerian Stock Exchange. The link between the use of balanced scorecard and perceived customer satisfaction is established (Anaso, Hussaini & Kumshe 2017), and it was also established that satisfied customer have a lead effect on the performance of organisations. It must also be acknowledged that to achieve customer satisfaction, organisations have to have the right staff, equipped with the right skill and technology to provide high quality products/services. This link between balanced scorecard utilisation and employee motivation was found to be significant. Consequently, it is recommended that top management take their employees seriously in terms is providing them adequate training, ensuring that information systems complement the efficacy of the employee, ensure that the incentive system addresses the reasonable concerns of employees, and using the feedback process to ensure that staff have up-to-date information about their performances.

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